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राज्य सरकार तथा अन्य राज्य प्राधिकारियों द्वारा जारी किये गये
कानूनी आदेश तथा अधिसूचनाएं।

COMMERCIAL TAXES DEPARTMEN

NOTIFICATION

Jaipur, October 14, 2019

S.O. : In exercise of the powers conferred by sub-section (2) of section 18 of the Rajasthan Value Added Tax Act, 2003 (Act No. 4 of 2003) read with section 174 of the Rajasthan Goods and Services Tax Act, 2017 (Act No. 9 of 2017), I, Dr. Preetam B Yashvant, Commissioner, Commercial Taxes, Rajasthan, Jaipur, hereby, make the following amendments in this department's notification No. F.16 (100) Tax/CCT/14-15/746 dated 20.06.2017, as amended from time to time, with immediate effect, namely:-

AMENDMENTS

In the said notification,-

(i) for the existing expression "demands pending as on 01.04.2018 (cut off date)", the expression "demands pertaining to assessment years upto 2017-18" shall be substituted;

(ii) in clause 1,:-

a. for the existing expression "31.03.2019", the expression "31.12.2019" shall be substituted;
b. for the existing expression "within seven days of submitting the application" the expression "within fifteen days of submitting the application" shall be substituted;

(iii)the existing clause 2 shall be substituted by the following namely:-

"On submission of the application by the purchasing dealer, the system shall generate simultaneous tasks, separately for each year at the dealer profile of the selling dealer on RajTax portal and the login IDs of the assessing authorities of both the selling and the purchasing dealers."

(iv)the existing clause 3 shall be substituted by the following namely:-

"The selling dealer shall verify the sale invoices from his books and accounts and enter the amount of corresponding verified output tax and submit the details on the portal within forty five days of the generation of task in his profile."

(v) the existing clause 4 shall be substituted by the following namely:-

"Once submitted, the selling dealer's response shall be reflected at the login ID of his assessing authority, who shall proceed to determine the amount of ITC to be allowed after verifying the following:-

i. the details as provided by the selling dealer,

ii. the output tax of the selling dealer is more than the corresponding ITC claimed in the relevant period, and

iii. no demand pertaining to tax is outstanding against the selling dealer in the relevant period.

Where the selling dealer fails to submit the required details in stipulated time, his assessing authority shall issue a notice to him in this regard and, on continuous default, proceed to determine the ITC to be allowed based on the information available on record on the basis of best judgment and close the task accordingly."

(vi) the existing clause 5 shall be substituted by the following namely:-

"Based on the information so received, the assessing authority of the purchasing dealer shall allow, partially allow or reject the claim of ITC to the purchasing dealer, as the case may be. In cases, where the claim is allowed, he shall put a note regarding the verification of demand in the Demand and Collection Register and also communicate the same to the dealer. In cases, where the claim of ITC is not verified, the Assessing Authority of the purchasing dealer, shall reject the claim of Input Tax Credit by passing an order in writing and communicate the same to the dealer. If the dealer has applied for a particular year under this notification, the system shall not allow him to apply again for that year irrespective of the status of pplication filed by the dealer for that year." and,

(vii) after the clause 5 so substituted and before the existing clause 6, the following new clause 5A shall be inserted namely,:-

"The tasks pending for ITC verification upto the date of issuance of this notification shall be processed as per the aforesaid procedure."

[No. F.16 (100)/Tax/CCT/14-15/723]

Dr. Preetam B Yashvant,

Commissioner

Commercial Taxes Department,

Rajasthan, Jaipur

Government Central Press, Jaipur.